

LEGAL FILE

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Attorneys for Defendant

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

SUNHAM HOME FASHIONS, LLC,

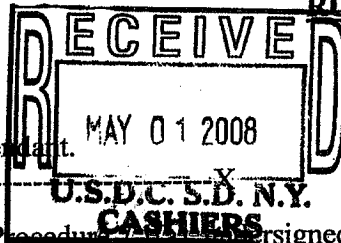
Civil Action No. 08 Civ. 41137

Plaintiff,

-against-

LINENS 'N THINGS,

Defendant.



RULE 7.1 STATEMENT

Pursuant to Federal Rule of Civil Procedure 7.1, undersigned counsel for defendant

Linens 'n Things, Inc. certifies that Linens Holdings Co. owns 100% of Defendant Linens 'n Things, Inc.

Dated: New York, New York  
May 1, 2008

REED SMITH LLP

By: Casey D. Laffey  
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